File No. 229(C)

19 31

Collection No. (3)

Mysore Residency

Bangalore.

Pros. Serial Nos. 1 — 34

Subject.

General circulars of the Central Board of Revenue.

(1933)

Previous References.

Later References.

F.No.634 of 1934.

S. 97.—(Blue).

MFP—168S&P—(M-184)—11.8.34—60,000.

NOTES AND PRECIS.

FILE No. 229(C) 1931.

Section. File No.

Heading. Serial No.

NOTES.

DEPT. BRANCH.

Pros. 19 . Nos.

Subject.

General circulars of the Central Board of Revenue.

Notes and Orders.

S. 1.
SGPI—FP—379DCFMis.—4-12-24—2,00,000.

P.U.C.

Endorsement R.Dis.No.1042-I.T./32, dated the 31st December, 1932, from the Central Board of Revenue.

Action has already been taken on this Notification. vide Slips A & B.

P.U.C. may be filed.

24-1-33

25/1

S.N.1 D.O.R. Dis.No.1061.I.T./32, dated the 30th January, 1933 (Circular No.1 of 1933) from the Central Board of Revenue.

S.N.2 Issued No. 1465, dated the 25th February, 1933.

S.N.3. D.O.R.Dis.No.58-I.T/33, dated the 6th February, 1933, (Circular No.2 of 1933) from the Central Board of Revenue.

S.N.4. Issued No. 1425, dated the 24th February, 1933.

S.N.5. D.O.R. Dis. No.312-I.T./33, dated the 17th April, 1933 (Circular No.3 of 1933) from the Central Board of Revenue.

S.N.6. Issued No.3642, dated the 13th May, 1933.

P.u.c.

D.O.R.Dis.No.253-I.T./33, dated the 21st March, 1933, from the Secretary, Central Board of Revenue.

A copy of the p.u.c. may be forwarded to the Collector and Assistant Commissioner of Income-tax.

Draft submitted.

12-4-1933

12.4.33

Issued No.3240, dated 25-4-33.

(P)
S.N.7
P. [illegible]

Circular No.4 of 1933, D.O.R. Dis.No.370-I.T./33, dated the 22nd April, 1933, ~~from~~ of the Central Board of Revenue.

Companies and registered firms of the class referred to i.e., with a total income of less than Rs.2000/-, will be very few in the Civil and Military Station. A copy of p.u.c. may be forwarded to the Assistant Commissioner of Income-tax.

Draft submitted.

[signature]
8-5-33

[signature]

[signature]

S. N. 8.

Issued No.3679, dated 13-5-33.

S.N-9
P.U.C.

D.O.R. Dis.No.370-I.T./33, dated the 20th May, 1933, from the Central Board of Revenue, Simla.

. Draft d.o. to Mr. Cooke is submitted for approval.

14-6-33

Issued No.45571 D- 21.6.33.

P.U.C I

Endorsement No.P.21-E/33, dated the 21st November 1933, from the Government of India, Foreign and Political Department, New Delhi.

P.U.C II

Endorsement No.D.3133-E/33, dated the 21st November 1933, from the Government of India, Foreign and Political Department, New Delhi.

Notifications Nos.29 and 30 have already been communicated to the Collector and Assistant Commissioner of Income-tax - vide slips 'S' and 'L'.

P.U.Cs I and II may be filed.

5-12-33

7.12.33

CORRESPONDENCE.

S.N.J

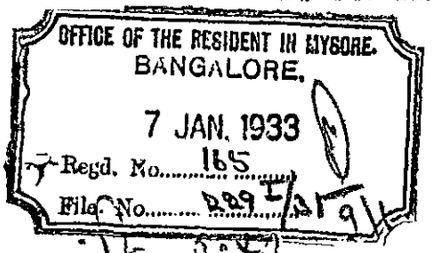
a
7/i

R. Dis. No. 1042-I.T./32.

CENTRAL BOARD OF REVENUE.

New Delhi, the 31st December 1932.

A copy of the undermentioned papers is forwarded to all Commissioners of Income-tax.



By order, etc.,

M.C. Khanna
3.1.33

for Secretary, Central Board of Revenue.

List of papers forwarded.

Government of India, Foreign & Political Department Notification No. 621-I, dated the 8th December 1932.

J.D.U.

6

FOREIGN AND POLITICAL DEPARTMENT.

NOTIFICATION.

New Delhi, the 8th December 1932.

No. 621-I.—In exercise of the powers conferred by section 60A of the Indian Income-tax Act, 1922 (XI of 1922), as applied to Berar, to the Civil and Military Station of Bangalore and to the District of Abu, the Governor General in Council is pleased to apply *mutatis mutandis* to Berar and to the said station and District the modifications in respect of income-tax made by the Notification of the Government of India in the Finance Department (Central Revenues), No. 14, dated the 2nd April 1932 under section 60 of the said Act as in force in British India, and to direct that in its application to Berar and to the said Station and District the said Notification shall be subject to any amendments to which it is for the time being subject in British India.

C. C. WATSON,
Political Secy. to the Govt. of India.

G.I.P.D.—592F&PD—28-12-32—504.

S N. 2

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 7th January 1933.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
19 JAN. 1933
Pol. No. 529
Rev. No.

No. 1.—In exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendment shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (4) of the said section, namely:—

"In the first column of the statement in rule 8 of the said Rules under the head "2—*Machinery Plant or Furniture*" in the sub-entry specifying the plant in respect of which the percentage on prime cost allowed is 10 after the words "tile making machinery" the words "plant and machinery used in the manufacture of vegetable *ghee*" shall be inserted.

RAM NATH,
Secy., Central Board of Revenue.

No. 1—R. Dis. No. 726-I. T./32.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

By order, etc.,

M. C. Khanna
13/1/33
for *Secy., Central Board of Revenue.*

GIPD—785CBR—12-1-33—330.

N. 3

R.O. 106 (a).1

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 20th January 1933.

No. 766 Enclos. 1

P.U.C.

A copy of the marginally* noted notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

*Notification No.1, dated the 7th January, 1933, by the Central Board of Revenue.

for Secretary to the Resident.
&
Commissioner of Income-tax.

23—10-4-1931—5,000—RPB

Draft submitted.
25-1-33

S.N.4.

CENTRAL BOARD OF REVENUE.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
24 JAN. 1933
Regd. No. Y32
Dlg. No. 25

NOTIFICATION.

INCOME-TAX.

New Delhi, the 14th January 1933.

No. 2.—In exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendment shall be made to the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (4) of the said section, namely:—

"In clause (*h*) of rule 15 of the said Rules for the words "Chief Examiners of Accounts", the words "Chief Accounts Officers" shall be substituted."

RAM NATH,
Secy., Central Board of Revenue.

No. 2—R. Dis. No. 839-I. T./32.

Copy forwarded to all Commissioners of Income-tax, Chambers of Commerce, the Auditor General, the Railway Department and the Controller of Railway Accounts.

By order, etc.,

M. C. Khanna 9/1/33
for *Secy., Central Board of Revenue.*

CIPD—802CBR—20-1-33—365.

[R.O. 106 (a).]

All communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

OFFICE OF THE RESIDENT IN MYSORE,

Bangalore, 13th February 1933

No. 1106 Enclos. 1

A copy of the marginally* noted notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

*No.tification No.2, dated the 14th January, 1933 of the Central Board of Revenue.

for Secretary to the Resident.
&
Commissioner of Income-tax.

23—10-4-1931—5,000—RPB.

7-2-33

F. N. 6

CENTRAL BOARD OF REVENUE.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
14 FEB. 1933
Regd. No. 1551
File. No.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 4th February 1933.

No. 3.—In exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendment shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (*4*) of the said section, namely:—

In the statement in rule 8 of the said Rules, under the head "2—*Machinery, Plant or Furniture*", in the sub-entry in the first column specifying the machinery in respect of which the percentage on prime cost allowed is 7½ after the words "Cement Works using rotary kilns" the words "plant and machinery used for the manufacture of wire and wire nails" shall be inserted.

RAM NATH,
Secy., Central Board of Revenue.

No. 3/R. Dis. No. 965-I. T./32.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

By order, etc.,

M. C. Khanna 10.2.33

for Secy., Central Board of Revenue.

GIPD—83-CBR—7-2-33—330

[N. 7

CENTRAL BOARD OF REVENUE.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
14 FEB. 1933
Regd. No. 1550
File. No.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 4th February 1933.

No. 4.—In exercise of the powers conferred by sub-section (5) of Section 5 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following amendment shall be made in the Schedule appended to its Notification No. 41-Income-tax, dated the 3rd September 1932, namely:—

In the 4th column of the said Schedule against item No. 16 for the words "Assistant Commissioner of Income-tax, Benares" the words "Assistant Commissioner of Income-tax, Allahabad" shall be substituted.

RAM NATH,
Secy., Central Board of Revenue.

No. 4/R. Dis. No. 81-I. T./33.

Copy forwarded to all Commissioners of Income-tax.

By order, etc.,
10-2-33
for Secy., Central Board of Revenue

GIPD—841CBR—7-2-33—40

J.IV.8.

Draft.

No. 1428 Dated 24.2.33.
Rev:2

A copy each of the marginally noted notifications is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore..

Central Board of Revenue Notifications Nos. 3 & 4, dated the 4th February, 1933.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

Draft submitted.

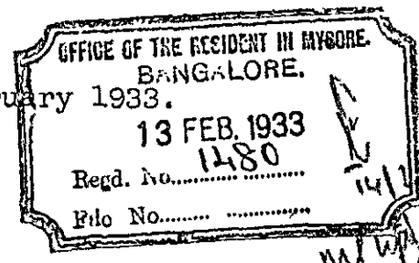
18-2-33

A 13/2 S.N.9 3

D.O. R.Dis.No.58-I.T/33.

CENTRAL BOARD OF REVENUE.

New Delhi, the 6th February 1933.



My dear Pearce,

Refund due to an assessee - Stoppage of payment of, by - Civil Courts - Power of. Your D.O No.216-3/32-1039, dated the 16th January 1933.

3/

I have consulted the Government of India and they consider that a sum of money due from an Income-tax Officer to a share-holder in a Company by way of refund under section 48 (1) of the Indian Income-tax Act is a debt within the meaning of section 60 of the Code of Civil Procedure and as such is subject to attachment in execution of a decree against the shareholder to whom it is due. If a notice to the Income-tax Officer under Rule 52 in Order XXI is followed by an order from the Court requiring the Income-tax Officer to pay the amount to the decree holder or into the Court for payment to the decree holder, the Income-tax Officer must comply with the order. As far as can be seen, the provisions of section 48(1) do not state that the refund has to be made to the share-holder himself. It provides simply that the shareholder shall be entitled to a refund and he obtains the refund to which he is entitl-ed if the amount thereof is devoted to the satisfaction of a decree obtained against him. It would, however, not make the slightest difference if the Income-tax Act in fact contained an express provision for payment to the shareholder because the amount of the refund would still have been subject to attachment under section 60 of the Code of Civil Procedure and to the further orders of the Court and a payment in compliance with those further orders would operate as a discharge of the payment due to the shareholder.

The Income-tax Officer cannot claim protection behind section 54 in such a case. He cannot plead on the basis of that section that the refund proceedings being confidential, he is absolved from any obligation to comply with the order of the

civil

Civil Court.

Yours sincerely,

Sd/- J.B.Vachha,

7. 2. '33.

To

W.R.Pearce, Esquire,

Commissioner of Income-tax,

Punjab, North West Frontier and Delhi.

Circular No. 2 of 1933.

Copy of correspondence forwarded to all other Commissioners of Income-tax.

By order, etc.,

Ram Nath

7-2-33

Secretary, Central Board of Revenue.

P.S.7/2.

Copy of D.O.letter No.216-3/32-1039, dated the 16th January 1933, from W.R.Pearce, Esquire, Commissioner of Income-tax, Punjab, N.W. F. and Delhi Provinces, to Khan Bahadur J.B.Vachha, C.I.E., Member Central Board of Revenue.

Refund due to an Assessee - Stoppage of Payment of - By Civil Courts.

A curious case has just been brought to my notice in which a Civil Court has issued a prohibitory order to an Income-tax Officer directing him not to pay the refund due to an assessee (a company) till further orders of the Court. There is no doubt that a Civil Court is competent to issue such an order under Order 21, Rule 52, of the Civil Procedure Code; but supposing the Court further directs the Income-tax Officer to pay the amount due to the assessee to some other person, would the Income-tax Officer be right in complying with that order in view of the express provisions in the Income-tax Act that the refund has to be made to the shareholder himself? The Income-tax officer could not perhaps claim protection behind Section 54. As this is the first case of its kind that has occurred in the Punjab, I shall be glad to have your instructions in the matter.

J.N.10. 4

Draft.

No. /425 Dated 24-2-33
Secret

A copy of the marginally noted paper is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

D.O. R.Dis.No.58-I.T/33, dated the 6th February, 1933, from the Hon'ble Khan Bahadur J.B.Vachha Member, Central Board of Revenue to W.R.Pearce, Exq., Commissioner of Income-tax, Punjab, North West Frontier and Delhi, with -- enclosure.

Circular No 2 of 1933 dated 7.2.1933 from the Central Board of Revenue, with enclosures.

for SECRETARY TO THE RESIDENT.
and
COMMISSIONER OF INCOME-TAX.

Draft submitted.

D. O. R. Dis. No. 1061-I.T./32.

CENTRAL BOARD OF REVENUE.

New Delhi, the 30th January 1933.

Firm—Partnership of, in another firm—Claim to registration—Legality of—. Your demi-official to Tottenham, No. 660/32, dated the 2nd December 1932.

MY DEAR SENNECK,

I have consulted the Government of India. They have given the following opinion :—

" Firm " is merely a convenient collective name for the partners. A contract made by a firm is a contract made by the partners. A contract of partnership made by a firm is a contract of partnership made by the partners. Hence when a firm makes a contract of partnership with others, the resulting firm has for its partners the individuals concerned. A firm is not a legal entity and cannot be a partner.

Section 26A of the Income-tax Act, 1922, says that " applications may be made to the Income-tax officer on behalf of any firm constituted under an instrument of partnership specifying the individual shares of the partners for registration for the purposes of this Act." If one of the partners in such an application is specified as a firm and the shares of the partners of that firm in the profits of the applicant firm are not specifically stated, the application is not in accordance with the Income-tax Act, and must be rejected. This point is given practical emphasis in the form of an application for registration appended to the Indian Income-tax Rules, 1922. The prescribed particulars include " names of the partners in the firm with the share of each in the business ". The conclusion seems clear. The fact that the deed recites that a firm is entering into partnership with another firm or with individuals will not of itself invalidate the deed ; but unless each share of each individual is specifically stated in the deed and in the form of application, the application is improper and must be rejected.

The rejection of an application on the ground indicated in the preceding paragraph will not be a rejection on formal technical grounds only ; it will be required in the interests of the revenue. If the ultimate shares of the partners in the applicant firm are not specified in an unambiguous manner, it will be open to those partners, at the time of assessment, to plead verbal contracts and arrangements which will permit them to adjust these shares with a view to the avoidance of supertax.

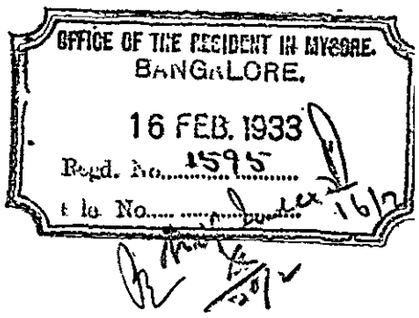
Yours sincerely,

(Sd.) J. B. VACHHA.

F. H. SENNECK, ESQR., I.C.S.,
Commissioner of Income-tax,
Madras.

Circular No. 1 of 1933.

Copy forwarded to all other Commissioners of Income-tax for information and guidance.



By order, etc.,

9.2.33

Secretary, Central Board of Revenue.

GIPD—L834CBR—7-2-33—730.

J.N.12

Draft.

No. 1465/Inc.1 Dated 25-2-33

Circular No.1 of 1933, dated the 9th February, 1933 of the Central Board of Revenue.

A copy of the marginally noted paper is forwarded to the Collector and Assistant Commissioner of Income-tax Civil and Military Station, Bangalore

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

Draft submitted
21-2-33

P.N.13

62
2112

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
21 FEB. 1933
Regd. No. 1762
File No.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 11th February 1933

No. 5.—In exercise of the powers conferred by sub-section (5) of section 5 of the Indian Income-tax Act, 1922 (XI of 1922), and in supersession of its notifications Nos. 27-Income-tax, dated the 14th July 1928 and 6-Income-tax, dated the 9th March 1929, the Central Board of Revenue appoints the Income-tax Officer, Railways and Miscellaneous Salaries Circle, Calcutta, the Assistant Commissioner of Income-tax, Calcutta, and the Commissioner of Income-tax, Bengal, to perform all the functions of an Income-tax Officer, Assistant Commissioner of Income-tax and the Commissioner of Income-tax, respectively, in respect of the persons specified in the annexed Schedule.

Schedule.

(1) Pensioners and persons employed in Army Factories whose pensions and salaries are payable from Army estimates through the Controller of Military Accounts, Eastern Command, Meerut and Lucknow Districts, Meerut, who reside in Bengal.

(2) Military employés under the audit of the Controller of Army Factory Accounts, Calcutta, who are serving outside Bengal or whose pension is disbursed by the said officer.

(3) Government servants serving outside Bengal who are under the audit of the Deputy Accountant General, Central Revenues, Calcutta.

RAM NATH,
Secy., Central Board of Revenue.

No. 5—D. Dis. No. 80-I. T./33

Copy forwarded to all Commissioners of Income-tax and all Chambers of Commerce.

By order, etc.,
C. Khanna
16.2.33
for *Secy., Central Board of Revenue.*

GIPD—349CBR—15-2-33—330.

S N-14.

Draft.

No. 2070 / a1 Dated 6th March 1933.

A copy of the marginally noted notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

Notification ~~of~~ No.5, dated the 11th February, 1933 of the Central Board of Revenue.

for SECRETARY TO THE RESIDENT and COMMISSIONER OF INCOME-TAX.

2-3-33

S. N. 15

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

New Delhi, the 4th March 1933.

No. 6.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following further amendments shall be made in the Notification of the Government of India in the Finance Department, No. 878-F., dated the 21st March 1922, namely:—

In paragraph (*a*) of the said Notification—

(1) In clause (18) after the words "or to members of the Indian Police forces" the words "or to Civil Officers serving in a civil capacity with a Military Force" shall be inserted.

(2) In clause (19) after the words "the Royal Indian Marine", the words "or to Civil Officers serving in a civil capacity with a Military Force" shall be inserted.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
24 MAR. 1933
Regd. No. 2801
Ap. No. 2515

J. B. VACHHA,
Joint Secy. to the Govt. of India.

No. 6—C. No. 1067-I. T./32.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

Copy also forwarded to the Army Department.

By order, etc.,

18.3.33

Asstt. Secy. to the Govt. of India.

[PD—880CBR—16.3 33—350.

S.N-16

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

New-Delhi, the 4th March 1933.

No. 7.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following further amendments shall be made in the notification of the Government of India in the Finance Department (Central Revenues) No. F.-72-I. T./25, dated the 16th April 1925, namely:—

In the list of officers annexed to the said notification, in the specification of Chief Commissioners' Provinces the entry "The North-West Frontier Province" shall be omitted, and for the entry "and the Andaman and Nicobar Islands", the following entries shall be substituted, namely:—

"The Andaman and Nicobar Islands,
Aden."

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
24 MAR. 1933
Regd. No. 2800
File. No.

J. B. VACHHA,
Joint Secy. to the Govt. of India.

No. 7—R. Dis. No. 132-I. T./33.

Copy forwarded to all Commissioners of Income-tax and all Chambers of Commerce.

Copy also forwarded to the Foreign and Political Department.

By order, etc.,

Asstt. Secy. to the Govt. of India.

GIPD—884CBR—16.3.33—240.

S.IV-17

Draft.

No. 3143/Ex 2 Dated 5/4/33

Notifications Nos.6&7dated the 4th March, 1933, ~~xxxxxxx~~ of the Government of India, Finance Department(Central Revenues).

A copy/of the marginally noted notifications is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT.

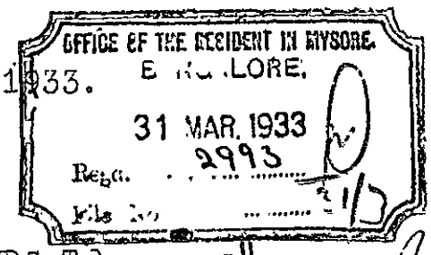
Draft submitted.

4-4-33.

S.N.18

D.O.R.Dis.No.253-I.T./33.

CENTRAL BOARD OF REVENUE.



New Delhi, the 21st March 1933.

My dear Johnston,

NON-RESIDENTS - ASSESSMENT AND REFUNDS TO- PROCEDURE. Your D.O.No.17524-C.T., dated the 7th March 1933. IN/1

Paragraph 1 of your above D.O. I agree that the adjustment due under S-18(5) of the Act should be allowed as regards interest on securities. As regards dividends, no such adjustment can be allowed as opined by you. The amount of tax for which credit has been given under S.18(5) may kindly be communicated to the Incometax Officer, Non-Residents Refund Circle, Bombay, for careful note. Before allowing any adjustment, the certificates given under S.18(9) should please be duly got produced and cancelled as in the case of refunds under S.48.

2. Paragraph 2 of your D.O. The instructions in paragraph 2(b) in our Circular of 18th December, 1926, are to be followed as regards refunds under S.49, which are to be given by the Special Incometax Officer and not by the Incometax Officer, Non-Residents Refund Circle, Bombay. Our Circular No. 6 of 16.3.1932 only partially modifies the Circular of 1926, as stated therein in the very beginning thereof.

Yours sincerely.

Sd/-J.B.Vachha.

To

W.Johnston, Esquire, I.C.S.,
Commissioner of Incometax, Bengal.

Copy of correspondence forwarded to all other Commissioners of Incometax.

By order, etc.,

Ram Nath
23-3-33

Secretary, Central Board of Revenue.

A.S.23.3.33.

Copy of a D.O.No. 17524C.T., dated the 7th March 1933, IN/1 from W.Johnston, Esquire, I.C.S., Commissioner of Incometax, Bengal, to Khan Bahadur J.B.Vachha, C.I.E., Member, Central Board of Revenue.

Non-residents-Assessment and refunds to-Procedure.

Board's letter C.No.122-I.T./25 dated 18-12-26.

Board's Circular No. 6 of 1932 dated 15-3-32.
R.Dis.No.28-I.T./32.

Board's circulars quoted above. In paragraph 2 of circular No. 6 of 1932 quoted above, it has been directed that when a non-resident assessee does not apply for any refund (to the Incometax Officer, Non-resident Refund Circle, Bombay) the Special Incometax Officer should assess him without allowing any adjustment and recover the tax. In two such cases the Official Trustee of Bengal has filed an appeal claiming credit for tax deducted at source. In one case, the claim is for tax deducted from interest on securities and in the other case, the claim is in respect of both interest on securities and dividends. With regard to tax deducted at source in respect of dividends, adjustment is apparently allowed only by executive order (second sub paragraph of paragraph 63 of Incometax Manual, page 208) and accordingly where dividends alone are concerned, non-residents should apply for refund u/s 48(4), as no adjustment can be made in the course of the assessment according to the Board's letter quoted above. On the other hand, section 18(5) directs that credit shall be given at the time of assessment to the assessee for any tax deducted at source from interest on securities and the assessee therefore, argues that he is entitled to this deduction even though he does not apply for a refund to the Incometax Officer, Non-resident Refund Circle, Bombay. It seems to me that there is much force in this argument and that the circular in question very possibly contravenes the section of the Act referred to above. I should be grateful if you will examine the matter and let me know what the Board's view is.

2. The same or a similar difficulty is also arising in making the assessment on Lady Yule, a wealthy non-resident. In accordance with the Board's circular of the 15th March 1932 quoted above, the Incometax Officer, in making the assessment, should not allow any adjustment but recover the full tax due. Lady Yule is also entitled to relief u/s 49 of the Act and it will be seen that while paragraph 1 of this circular directs that non-residents whose income arises in more than one province will have their applications u/s 48 and 49 dealt with by the Incometax Officer, Non-resident Refund Circle, Bombay, paragraphs 2 and 3 do not specifically mention refunds u/s 49. As, however, the Incometax Officer in Calcutta cannot, if this circular is followed, grant any refund u/s 48 or make any adjustment, it follows, I suppose that he cannot deal with the refund application u/s 49 either. Is this the correct view? In the Board's circular of 18th December, 1926 referred to above, it is mentioned specifically in paragraph 2(b) that the Special Incometax Officer in each province will deal with applications u/s 49 in respect of those persons whose income arises in that province and will also be allowed to make the necessary adjustment. While the circular of the 15th March 1932 has taken away the powers to make adjustment it does not specifically remove the authority which he had to deal with applications u/s 49 but prima facie, if he has no longer the power to make adjustment, it is not the intention of the Board that he should still deal with the applications under that section (section 49).

S.N.19

Draft.

No. 3100 Enc 2 Dated 25/4/33.

D.O.R.Dis.No.253-I.T./33, dated the 23rd March, 1933, from the Secretary, Central Board of Revenue.

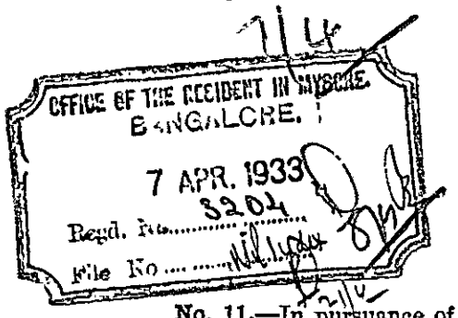
A copy of the marginally noted endorsement, with enclosure, is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

25.4.33

SC 24.4.33

F. N. 20



CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 25th March 1933.

No. 11.—In pursuance of rule (1) of the rules under section 33-A. of the Indian Income-tax Act, 1922 (XI of 1922), published with its Notification No. 35-Income-tax, dated the 12th July 1930, the Central Board of Revenue directs that the following further amendments shall be made in the schedule attached to its Notification No. 18-Income-tax, dated the 13th June 1931, namely:—

In the said schedule—

(1) for entries 43, 65, 92, 95 and 103 in column 2, the following entries shall be substituted, namely:—

"43. Mr. Makundi Lal Garg, Proprietor of Messrs. Bhugwandas Pragdas, Cawnpore.

65. Mr. A. M. Hayman, Controller of Accounts, Tata Iron and Steel Co., Jamshedpur.

92. Mr. M. D. Bhagwat of Akola.

95. Lala Faqir Chand, Honorary Magistrate of Risalpur Cantt.

103. Rai Sahib Rochi Ram Khattar, M.L.C., Honorary Munsiff of Dehra Ismail Khan."

RAM NATH,
Secy., Central Board of Revenue.

No. 11/D. Dis. No. 887-I. T./32.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce. Notification No. 35-Income-tax, dated the 12th July 1930, to which reference is made is reproduced at the end of Part II of the Income-tax Manual. Notification No. 18-Income-tax, dated the 13th June 1931, to which also reference is made has not been reproduced in the Manual.

Copy also forwarded to the Government of Bihar and Orissa, Finance Department with reference to their letter No. 1925-F., dated the 16th February 1933, the Government of Central Provinces, Separate Revenue Department, with reference to their letter No. 88/90-XI, dated the 23rd February 1933 and the Government of North-West Frontier Province, Revenue Department with reference to their letter No. 3003/XVIII-B. II/R. A., dated the 14th March 1933.

By order, etc.,

M. C. Khanna
24-3-33
for *Secy., Central Board of Revenue.*

GIPD—1025CBR—30-3-33—630.

S.N.21

Draft.

No. 3304 Encl. Dated 28/4/1933

A copy of the marginally noted notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

Notification No.11, dated the 25th March, 1933 of the Central Board of Revenue.

2214

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

21-4-33

C. N. 22

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

New Delhi, the 1st April 1933.

No. 12.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following further amendments shall be made in the Schedule to the Notification of the Government of India in the Finance Department (Central Revenues) No. 25, dated the 1st July 1926, namely:—

In the said Schedule—

(1) Under the heading *"Central India Agency"*, after entry "3. Dhar.", the following entry shall be inserted, namely:—

"3-A. Makrai."

(2) For the heading *"Central Provinces"*, the heading *"Eastern States Agency"* shall be substituted.

(3) Entry "18. Makrai." and the heading *"Bihar and Orissa."* shall be omitted.

J. B. VACHHA,
Joint Secy. to the Govt. of India.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
24 APR. 1933
Regd. No. 3659
File No.

No. 12/R. Dis. No. 263-I. T./33.

Copy forwarded to all Commissioners of Income-tax.

Copy also forwarded to the Foreign and Political Department.

M. C. Idhamma
18-4-33.
Offg. *Asstt. Secy. to the Govt. of India.*

GIPD—1042CBR—11-4-33—630.

S.N.23

5

D.O. R.Dis.No.312-I.T./33.

2574/ CENTRAL BOARD OF REVENUE.

Simla, the 17th April 1933.

My dear Merchant,

Indian Income-tax Act (XI-22) - Section 4(3)(iii) Local authorities outside British India - Your D.O.No.Misc.Refd.651/32, dated the 28th March 1933.

A "Local authority" is, as you will see from section 3(28) of the General Clauses Act, a "municipal committee, District Board etc. legally entitled to, or entrusted by the Government with the control or management of a municipal or local fund". The words "legally entitled to or entrusted by the Government with" should be construed to mean "entitled by the law of British India to or entrusted by a governmental authority in British India with". It follows therefore that there can be no "local authority" outside British India within the meaning of clause (iii) of sub-section (3) of section 4 of the Income-tax Act, and thus the question of exemption does not arise. This decision does not of course apply to local authorities in administered areas to which the Income-tax Act and the General Clauses Act have been applied.

Yours sincerely,

Sd/- A.H.Lloyd.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
25 APR. 1933
Regd. No. 3700.
File No. Misl. Index 2574

18. 4. '33.

F.R.Merchant, Esquire,
Commissioner of Income-tax, Bombay.

Circular No. 3 of 1933.

Copy forwarded to all other Commissioners of Income-tax.

By order, etc.,

M.C. Khanna
1933

Offg. Secretary, Central Board of Revenue.

P.S.18/4.

J. N. 84

6

Draft.

No. 3662 / Enc 2 Dated 13/5/33

A copy of the marginally noted paper with enclosure is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

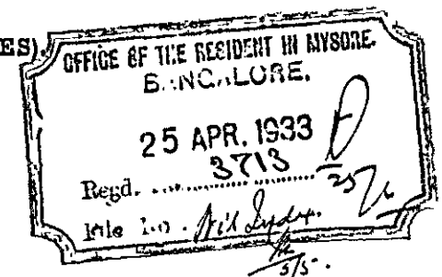
for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

15-5-33

Circular No.3 of 1933, dated the 19th April, 1933 of the Central Board of Revenue.

a 2524/

V. N. 31.



FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

New Delhi, the 1st April 1933.

No. 13.—In exercise of the power conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the exemption conferred by the Notification of the Government of India in the Finance Department (Central Revenues) No. 41, dated the 26th December 1931, shall apply *mutatis mutandis* in respect of so much of the income of the year 1933-34 chargeable under the head "Salaries" as was earned in the year 1932-33.

J. B. VACHHA,
Joint Secy. to the Govt. of India.

No. 13/R. Dis. No. 190-I. T./33.

Copy forwarded to all local Governments and Administrations.

Copy also forwarded to the High Commissioner for India; the several Departments of the Government of India; the Financial Commissioner, Railways; the Financial Advisers, Military Finance and Posts and Telegraphs; the Military and Private Secretaries to His Excellency the Viceroy; the Auditor General; the Controller of Civil Accounts; the Controller of Railway Accounts; the Controller and the Deputy Controllers of the Currency; the Mint and Assay Masters; and the Master, Security Printing.

Copy also forwarded to all Accountants General; the Director of Railway Audit; and the Comptroller, Assam; to all Railway Audit Officers under the control of the Director of Railway Audit; to the Chief Accounts Officer, East Indian Railway, Calcutta, and the Deputy Chief Accounts Officer, East Indian Railway, Coaching, Lucknow; the Directors of Army and Commercial Audit; the Examiner of Customs Accounts; and all other Audit Officers.

Copy also forwarded to all heads of departments subordinate to the Central Board of Revenue.

Copy also forwarded to all Chambers of Commerce.

By order, etc.,
M. C. Khanna
10.4.33.
for *Joint Secy. to the Govt. of India.*

GIPD—1045CBR—7-4-33—3,050.

J.IV-36

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
24 APR. 1933
Regd. No. 3658.
File No.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

New Delhi, the 1st April 1933.

No. 14.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), hereinafter referred to as the said Act, the Governor General in Council is pleased to declare that in the case of the following class of persons, the rates of income-tax applicable to incomes chargeable under the head "salaries" shall be the rates prescribed by the Indian Finance Act, 1931.

Schedule.

Classes of persons exempted:—

"British other ranks of the Army and the Royal Air Force whose pay has been reduced to the revised normal and tradesmen's rates of pay introduced, in respect of the Army, by the Royal Warrant promulgated with Army Order No. 170 of 1931 [published with Army Instruction (India) No. 107, dated the 3rd November 1931] and in the case of the Royal Air Force by Air Ministry Order No. A.-193 of 1931 [published with Royal Air Force Instruction (India) No. 29 of 1931]."

J. B. VACHHA,
Joint Secy. to the Govt. of India.

No. 14/C. No. 279-I. T./33.

Copy forwarded to all Commissioners of Income-tax, Army Department and the Financial Adviser, Military Finance.

By order, etc.,

18-4-33.

for Joint Secy. to the Govt. of India.

GIPD—1046CBR—11-4-33—350.

S. N-37

FINANCE DEPARTMENT (CENTRAL REVENUES).

OFFICE OF THE RESIDENT IN MYSORE,
BANGALORE.
2 MAY 1933
Regd. No. 3918
File No. Ind. Income-tax
Chargeable under the heads of Salaries

NOTIFICATION.

INCOME-TAX.

New Delhi, the 8th April 1933.

No. 15.—In exercise of the power conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to exempt the classes of persons specified in the Schedule to the notification of the Government of India in the Finance Department (Central Revenues), No. 41 dated the 26th December 1931, from so much of the income-tax chargeable ~~under the heads "Salaries"~~ and assessable for the year 1933-34 in respect of the income of the year 1932-33 as is chargeable under such of the provisions of section 5 of the Finance Act, 1933 (VII of 1933), and of Schedule II thereto as correspond with the provisions specified in clauses (*a*) and (*b*) of the said Notification.

J. B. VACHHA,
Joint Secy. to the Govt. of India.

Ind. Notifn. No. 130/1987/32

No. 15/C. No. 256-I. T./33.

Copy forwarded to all local Governments and Administrations.

Copy also forwarded to the High Commissioner for India; the several Departments of the Government of India; the Financial Commissioner, Railways; the Financial Advisers, Military Finance and Posts and Telegraphs; the Military and Private Secretaries to His Excellency the Viceroy; the Auditor General; the Controller of Civil Accounts; the Controller of Railway Accounts; the Controller and the Deputy Controllers of the Currency; the Mint and Assay Masters; and the Master, Security Printing.

Copy also forwarded to all Accountants General; the Director of Railway Audit; and the Comptroller, Assam; to all Railway Audit Officers under the control of the Director of Railway Audit; to the Chief Accounts Officer, East Indian Railway, Calcutta, and the Deputy Chief Accounts Officer, East Indian Railway, Coaching, Lucknow; the Directors of Army and Commercial Audit and all other Audit Officers.

Copy also forwarded to all heads of departments subordinate to the Central Board of Revenue.

Copy also forwarded to all Chambers of Commerce.

By order, etc.,

M. C. Khanna
24.4.33.
Offg. Asst. Secy. to the Govt. of India.

GIPD—23CBR—20-4-33—3,050.

S.N.32

Draft.

No. 3621/Ex 4 Dated 12/5/33 16th

A copy each of the marginally noted notifications is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

Government of India, Finance Department (Central Revenues) Notifications
No.12, dated 1-4-33.
No.13, dated 1-4-33.
No.14, dated 1-4-33.
No.15, dated 8-4-33.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

15-5-33

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
2 MAY 1933
Regd. No. 39201
File No.

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

Simla, the 22nd April 1933.

No. 18.—The following draft of a further amendment to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of its powers under sub-section (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (*4*) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 15th June 1933.

Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the said Board.

Draft amendment.

To rule 24 of the said Rules, the following proviso shall be added, namely :—

"Provided that in computing such income an allowance shall be made in respect of the cost of planting bushes in replacement of bushes that have died or become permanently useless in an area already planted, unless such area has previously been abandoned."

M. C. KHANNA,
Offg. Secretary, Central Board of Revenue.

C. No. 18|276-I.T.|33.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

Copy also forwarded to Indian Tea Association, Calcutta ; Darjeeling Planters' Association, Darjeeling ; Indian Planters' Association, Jalpaiguri ; and United Planters' Association of Southern India, Madras.

By order, etc.,

26-4-33
for Offg. Secy., Central Board of Revenue.

H2CBR—1,029—25-4-33—GIPS

S.I. N.40.

Draft.

No.3701 Exc.1 Dated 16/5/33

A copy of the marginally noted paper is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

Central Board of Revenue's Notification No.18, dated the 22nd April, 1933.

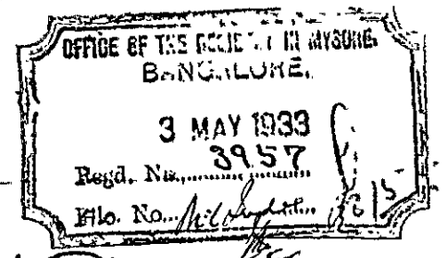
for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

5-5-33

Circular No. 4 of 1933.
D. O. R. Dis. No. 370-I.T.|33.

CENTRAL BOARD OF REVENUE.

Simla, the 22nd April 1933.



My dear Kirkbride,

Indian Finance Act, 1933—Section 5 (1)—Surcharge on income-tax.

Please note that owing to an oversight in the drafting of this Act companies and registered firms with a total income of less than Rs. 2,000 are exempt from surcharge, that is to say, pay only 2 annas 2 pies in the rupee. This was not intended, and the expression used should have been : " except in the case of total incomes of individuals, Hindu undivided families, unregistered firms and other associations of individuals, not being a registered firm or company, of less than two thousand rupees ". This would have produced the same result as was produced by section 9 of the Indian Finance (Supplementary and Extending) Act, 1931. The mistake having been made, we must administer the law as it stands. If—*absit omen*—the surcharge has again to be imposed in a future Finance Bill, we shall try to rectify the error. Meanwhile, it is not likely that there will be many companies or registered firms affected, or that the loss of revenue will be appreciable.

Yours sincerely,

26.4.33

To

Captain G.Kirkbride,
(or his successor),

Commissioner of Income-tax, Bangalore.

L6CBR—15—26.4.33—GIPS

N.N.42

8

Draft.

No. 3629 Ewl Dated 13/5/33

From

The Secretary to the Resident
and
Commissioner of Income-tax.

To

The Collector and Assistant
Commissioner of Income-tax,
C & M. Station, Bangalore.

My Dear Cooke.

D.O. no. 3629 Ewl. 13/5/33.

I enclose a copy of a d.o. circular No.4 of 1933/ D.O.R.Dis.No. 370-I.T./33, dated the 22nd April, 1933, from the Central Board of Revenue, regarding surcharge on incomes of companies and registered firms with a total income of less than Rs.2000/-.

S.N.7 (R) Secl. C.

Yours... Sincerely
(Sd) G. Kirkbride

13/5

K. Nayar 8-5-33

10/5

S.N.43.

0 14/52

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

Simla, the 6th May 1933.

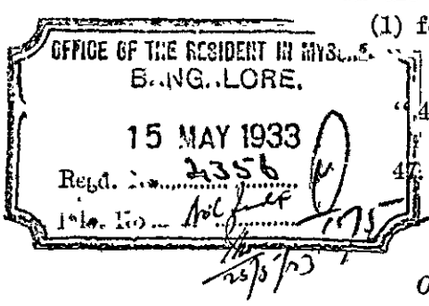
No. 19.—In pursuance of rule (1) of the rules under section 33-A of the Indian Income-tax Act, 1922 (XI of 1922), published with its Notification No. 35-Income-tax, dated the 12th July 1930, the Central Board of Revenue directs that the following further amendments shall be made in the schedule attached to its Notification No. 18-Income-tax, dated the 13th June 1931, namely :—

In the said schedule—

(1) for entries 45 and 47 in column 2, the following entries shall be substituted, namely :—

"45. Mr. Brahmanand Misra, Hatia, Cawnpore.

47. Mr. Brindaban Das, Gurjar Ghatti, Muttra."



MOOLCHAND KHANNA,
Offg. Secy., Central Board of Revenue.

D. Dis. No. 19|340-I.T.|33.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

MUKAND LALL,
for *Secy., Central Board of Revenue.*

H11CBR—974—9.5.33—GIPS

J.N.44.

Draft.

No.4044 Encl Dated 31/5/33

A copy of the marginally noted ~~xxxx~~ notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

25-5-33

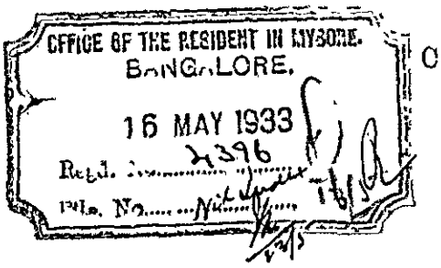
P.W.C.

Notification No.19, dated the 6th May, 1933, from the Secretary, Central Board of Revenue, Simla.

S.N. 45

Q
165

CIRCULAR No. 5 OF 1933.
R. DIS. No. 190-I. T./33.



CENTRAL BOARD OF REVENUE.

Simla, the 3rd May 1933.

CIRCULAR.

Exemption from income-tax and super-tax—Salaries of March 1933 subject to 10% cut—Inclusion of—for purposes of—total income. Finance Department (Central Revenues) Notification No. 13 (Income-tax), dated the 1st April 1933.

The exemption conferred by the above notification does not provide that any part of the salaries earned in 1932-33 shall not be taken into account in calculating the " total income " for 1933-34. For instance a man on Rs. 90 a month (less 10% in April and 5% afterwards) will have a total income of Rs. 1,021-8-0 (81 × 1 +85½ × 11) in 1933-34, although he will only be taxed on Rs. 940-8-0 (85½ × 11).

M. C. Khanna

10.5.33

Offg. Secretary, Central Board of Revenue.

To

All Commissioners of Income-tax, all Accountants General; the Director of Railway Audit; and the Comptroller, Assam; all Railway Audit Officers under the Control of the Director of Railway Audit; the Chief Accounts Officer, East Indian Railway, Calcutta, and the Deputy Chief Accounts Officer, East Indian Railway, Coaching, Lucknow, the Directors of Army and Commercial Audit and all other Audit Officers.

M12CBR—1,200—9-5-32—GIPS

S.N:46

Draft.

No. 3969 Enc 2 Dated 27/5/33

A copy of the marginally noted paper is forwarded to the

*

1) Collector and Assistant Commissioner of Income-tax,
2) Residency Surgeon,
3) Commissioner of Police,
4) Inspector of Schools, Coorg and
5) District and Sessions Judge and Registrar of Assurances,
6) Officer in charge of the Hon'ble the Resident's Treasury,

Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

* with one spare copy.

Enc 1

Central Board of Revenue Circular No.5 of 1933/R.Dis.No.190-I.T/33, dated the 3rd May, 1933.

S. N. 47

FINANCE DEPARTMENT (CENTRAL REVENUES)

NOTIFICATION.

INCOME-TAX.

Simla, the 13th May 1933.

No. 23.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor-General in Council is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Finance Department (Central Revenues), No. 14-Income-tax, dated the 2nd April 1932, namely :—

To paragraph (2) of the said notification the following proviso shall be added, namely :—

"Provided that where any person is entitled to a further relief in British India on that part of his income on which relief is admissible under the Ceylon Income-tax law on account of its having been also taxed in some other country besides Ceylon, the relief in respect of the Ceylon tax shall not exceed the difference between half the Indian Income-tax and such further relief as may have been granted in British India owing to that part of his income having been taxed in some other country besides Ceylon".

A. H. LLOYD,
Joint Secy. to the Govt. of India.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
22 MAY 1933
Regd. No. 4560
Info. No.

C. No. 23|902-I.T.|32.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

Copy also forwarded to the Department of Education, Health and Lands.

By order, etc.,

M. C. Khanna
17.5.33

Offg. Asstt. Secy. to the Govt. of India.

H14CBR—1,090—16-5-33—GIPS

J1.N.45

Draft.

No. 4303 Enc. 1 Dated 12th June 1933

A copy of the marginally noted notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore, in Continuation of endorsement from this office No. 4032, dated 18-6-32

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

Notification No.23, dated the 13th May, 1933, of the Government of India, Finance Department. (Central Revenues).

Draft submitted.

P.N-49

9

[illegible] No.370-I.T./33. [illegible]

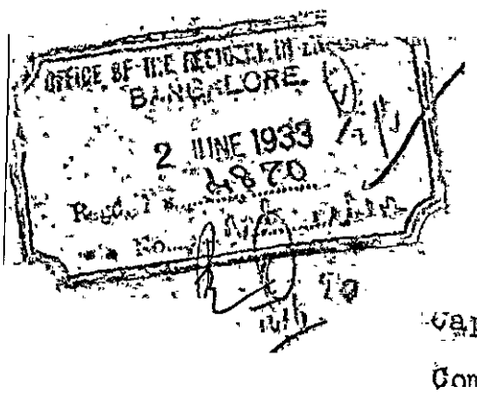
[illegible] the 20th May 1933.

My dear Kirkbride,

Indian Finance Act, 1933 - Section 9(1) Exemption on Income-tax - Board's Circular No.4 of 1933.
[illegible] No.370-I.T./33
dated the 22nd April 1933.

Please refer to the circular cited above. The points referred to therein will arise also under the Madras Agricultural Income-tax Act, 1922 since the rule applicable in these circumstances in the case of the Hyderabad Agricultural Income-tax Act is the same as that of a company.

Yours sincerely,
[illegible]
22nd May 1933.



Captain G. Kirkbride,
(or his successor),
Commissioner of Income-tax, Peshawar.

[illegible] with reference to [illegible] No.7507/I.T./33, dated the 11th May

S.N.50.

Draft.

No. 4551 Encl Dated 21st June 1933.

From

The Secretary to the Resident.

To

G. H. Cooke, Esq., M.C., I.C.S.,
Collector and Assistant Commissioner of Income-tax,
Civil & Military Station,
Bangalore.

My dear Cooke,

D.O.

In continuation of my D.O. letter No 3679 dated the 13th May 1933, I am desired to forward, for your information, a copy of a demi-official letter D.O.R.Dis.No.370-I.T./33, dated the 20th May 1933, received from the Central Board of Revenue.

Yours sincerely,

S.N. 8 next to (62)

S.N.9 Encl.

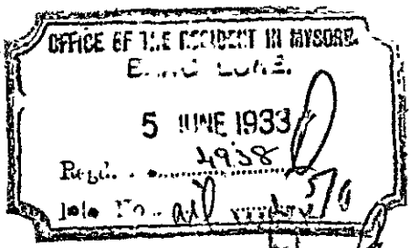
S.N.5/

A576

Circular No. 6 of 1933.
R. Dis. No. 304-I.T.|33.

CENTRAL BOARD OF REVENUE.

Simla, the 26th May 1933.



CIRCULAR.

Refunds—Income-tax—Payment at sub-treasuries.

Rule 7 of the rules relating to Income-tax refunds does not permit payment at sub-treasuries. The words "treasury of a district" in that rule were designedly used so as to confine payment (except in special cases, expressly provided for in the rules) to a single treasury.

M. C. Khanna
31.5.33

Offg. Secretary, Central Board of Revenue.

To

All Commissioners of Income-tax.

Copy forwarded to the Auditor General, with reference to the endorsement from the Board of Inland Revenue, No. 876-I.T., dated the 20th June 1923.

L26CBR—760—30-5-33—GIPS

S. N. S. 2

. Draft.

No. 4509 Enc. 1 Dated 20th June 1933

P.S. C.

Central Board of Revenue Circular No.6 of 1933, dated the 26th May, 1933.

A copy of the marginally noted ~~xxxxx~~ circular is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

16-6-33

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

Mayan
13-6-33

£18/-
F.J.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

Simla, the 17th June 1933.

No. 24.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following further amendment shall be made in the notification of the Government of India in the Finance Department (Central Revenues) No. 20-Income-tax, dated the 9th April 1932, namely :—

In clause (*a*) of the said notification after the figures, letters and word "31st March 1933" the words, figures and letters "or for the year ending the 31st March 1934" shall be inserted.

J. B. VACHHA,
Joint Secy. to the Govt. of India.

D. Dis. No. 24|453-I.T.|33.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

By order, etc.,

RAM NATH,
Asstt. Secy. to the Govt. of India.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
26 JUNE 1933
Regd. No. M-5-26
File. No.

H39CBR—1,070—20-6-33—GIPS

S.N.54

Draft.

No. 5923 Eu.2 Dated 15/8/1933.

A copy of the marginally noted notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

Notification No.24, dated the 17th June 1933, of the Government of of India, Finance Department, Central Revenues.

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for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 JUNE 1933
Regd. No. 5577
File. No.

Circular No. 7 of 1933.

R. Dis. No. 442-I.T.|33.

CENTRAL BOARD OF REVENUE.

Simla, the 16th June 1933.

CIRCULAR.

Indian Income-tax Act (XI of 22)—Sections 29 and 45—Payment of tax—Time to be allowed for.

It has been brought to the notice of the Board that while issuing demand notices, Income-tax Officers sometimes allow assessees very short periods (say five days or so) within which to pay the tax demanded. The Income-tax Act, no doubt, does not prescribe any minimum time limit for the purpose ; nor is it desirable that the discretion vested in these Officers by law should be fettered in any way. A fairly reasonable period should, however, be ordinarily allowed to enable the assessee to pay up the demand. The Board considers that at least 10 days should be allowed except for special reasons, such as obstructive tactics on the part of an assessee, the probability of his leaving the country immediately, etc.

16. 6. '33

Secretary, Central Board of Revenue.

To

All Commissioners of Income-tax.

L42CBR—740—21.6.33—GIPS

J.N.56

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 JUNE 1933
Regd. No. S.S. 76.32/61
File. No.

Conference of Commissioners of Income-tax, 1932, Agenda, Item No. 7.

Circular No. 8 of 1933.

R. Dis. No. 576-I.T./32.

CENTRAL BOARD OF REVENUE.

Simla, the 17th June 1933.

CIRCULAR.

Refunds—Interest on securities—Administrator General and Official Trustee—Estates vested in—Conference of Commissioners of Income-tax, 1932—Agenda—Item No. 7.

Since the discussion took place at the Conference on this subject, the Board has had an opportunity of studying the question further in connection with a memorandum prepared by the Administrator General, Madras. The difficulties pointed out mainly relate to the question as to who should apply for refund in respect of interest on securities belonging to estates vested in the Administrator General or the Official Trustee (*a*) when the beneficiaries and their shares are known and (*b*) when the beneficiaries and the share of each are not known.

Section 48 (3) of the Act gives the right to claim refund to the " owner of a security ". The Board considers that in the first class of cases mentioned above, the beneficiary on whose behalf the Administrator General or the Official Trustee holds securities should be regarded as the owner thereof and he (the beneficiary) will therefore be the person who is to apply for refund. In the second class of cases, on the other hand, the estate as a whole should be regarded as a separate unit and the Administrator General or the Official Trustee in whom it is vested should be regarded as the " owner of the securities " for the time being for the purposes of section 48 (3). The question of granting exemption certificates or certificates empowering deduction of tax at source at a rate lower than the maximum rate should be disposed of similarly.

22. 6. '33

Secretary, Central Board of Revenue.

To

All Commissioners of Income-tax.

L43CBR—740—21-6-33—GIPS

S.N.57

Draft.

No. 5183 / Ex2 Dated 14th July 1933

A copy each of the marginally noted circulars is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

p.w.c I

Circular No.7 of 1933 / R.Dis.No.442-I.T./33, dated the 16th June, 1933 of the Central Board of Revenue.

Circular No.8 of 1933 / R.Dis.No.576-I.T./32, dated the 17th June, 1933 of the Central Board of Revenue.

p.w.c II

S.N 558

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
4 JULY 1933
Regd. No. 5778.
File. No. Secret

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

Simla, the 24th June 1933.

No. 26.—In exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendment shall be made in the Indian Income-tax Rules, 1922, the same having been previously published as required by sub-section (4) of the said section, namely :—

To rule 24 of the said Rules, the following proviso shall be added, namely :—

> " Provided that in computing such income an allowance shall be made in respect of the cost of planting bushes in replacement of bushes that have died or become permanently useless in an area already planted, unless such area has previously been abandoned."

RAM NATH,
Secy., Central Board of Revenue.

R. Dis. No. 26|276-I. T.|33.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

Copy also forwarded to the Indian Tea Association, Calcutta ; Darjeeling Planters' Association, Darjeeling ; Indian Planters' Association, Jalpaiguri ; and the United Planters' Association of Southern India, Madras.

By order, etc.,

M. E. Khanna
28. 6. '33
for *Secy., Central Board of Revenue.*

H45CBR—1,080—27-6-33—GIPS

S.N.59

Draft.

No. 5749 Encl 1 Dated 8/8/1933

A copy of the marginally noted notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

Notification No.26, dated the 24th June 1933 of the Central Board of Revenue.

G.I.N.60

OFFICE OF THE RESIDENT IN MYSORE,
BANGALORE.
17 JULY 1933
Regd. No. 6177
File. No. Fin. Index

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

Simla, the 8th July 1933.

No. 27.—The following draft of a further amendment to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of its powers under sub-section (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (*4*) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or before the 31st August 1933. Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the said Board.

Draft amendment.

To rule 35 of the said Rules, the following shall be added, namely :—

" For the purpose of this rule, in the case of non-resident Life Assurance Companies whose profits are periodically ascertained by actuarial valuation, the total income, profits or gains shall be computed in the same manner as is prescribed in rule 25 for the computation of income, profits and gains of Life Assurance Companies incorporated in British India ".

RAM NATH,
Secy., Central Board of Revenue.

C. No. 27|417-I.T.|32.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

By order, etc.,

12. 7. 33

for *Secretary, Central Board of Revenue.*

H53CBR—1,070—11-7-33—GIPS

F.N.61

Draft.

No. 5473 Exc. 1 Dated 28th July 1933.

Central Board of Revenue Notification No.27, dated the 8th July, 1933.

A copy of the marginally noted notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

20.7.33

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

19.7.33

22.7.33

S. N. 62

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

Simla, the 15th July 1933.

No. 28.—The following draft of a further amendment to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of the powers conferred by sub-section (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (*4*) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 7th September 1933. Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the said Board.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
25 JULY 1933
Regd. No. 6396
File. No.

Draft Amendment.

In Note 5 (*b*) of the Notes appended to the statement of total income in rule 19 of the said Rules for the words "in such a form", the words "on the mercantile accountancy or book profits system", shall be substituted.

RAM NATH,
Secy., Central Board of Revenue.

C. No. 28|533-I. T.|33.

Copy forwarded to all Commissioners of Income-tax and all Chambers of Commerce.

By order, etc.,

18-7-33
for *Secy., Central Board of Revenue.*

H58CBR—435—18.7.33—GIPS

S.N.63.

Draft.

No. 5991 Ex.1. Dated 18th August 1933.

F.N.C

Central Board of Revenue Notification No.28, dated the 15th July 1933.

A copy of the marginally noted notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

13.8.33

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

9.8.33

15/8/33.

Circular No. 9 of 1933.
R. Dis. No. 514-I. T./33.

CENTRAL BOARD OF REVENUE.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
25 JUL 1933
Regd. No.... 6430
File. No.....

Simla, the 17th July 1933.

CIRCULAR.

Indian Income-tax Act (XI-22)—Sections 28 and 34—Penalty—Imposition of .....during a supplementary assessment under Section 34—. Board's Circular No. 30 of 1930 / R. Dis. No. 699-I. T./30, dated 1st October 1930.

The Allahabad High Court has held in the case of Mayaram Durga Prasad *v.* Commissioner of Income-tax, United Provinces, that Section 28 of the Income-tax Act does not authorise any imposition of a penalty in the course of proceedings under Section 34 for a supplementary assessment in respect of any concealment of income, etc., in the course of proceedings in connection with the original assessment in the case concerned. The Board has decided to accept this view. Hence the above Circular is hereby cancelled. It is to be noted that these orders do not in any way affect the liability of the offender to a prosecution under Section 52 of the Act or any Section of the Indian Penal Code other than Section 177 thereof.

21.7.33
Secretary, Central Board of Revenue.

To

All Commissioners of Income-tax.

L59CBR—730—21.7.33—GIPS.

S. N-85

Draft.

No. 7047/1. Dated 26th August 1933

Central Board of Revenue Circular No.9 of 1933/R.Dis.No.514-I.T/33, dated the 17th July 1933.

A copy of the marginally noted circular is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
14 AUG. 1933
Regd. No. 7021
File No.

Circular No. 10 of 1933.
R. Dis. No. 276 (*i*)-I.T.|33.

CENTRAL BOARD OF REVENUE.

Simla, the 2nd August 1933.

CIRCULAR.

Tea Estates—Income of—Allowances in assessing—Board's Circular 37 of 1932 / R. Dis. No. 577-I.T.|32, *dated the 7th December 1932.*

The proviso which was recently added to Rule 24 of the Indian Income-tax Rules, 1922, under Notification No. 26, dated the 24th June 1933, authorises an allowance on account of the cost of planting bushes in replacement of bushes that have died or become permanently useless in an area already planted, unless such area has previously been abandoned. The instructions in the Board's circular are therefore cancelled in so far as they prescribe that the cost of infilling or supplying should be regarded as capital expenditure and disallowed as a business expense.

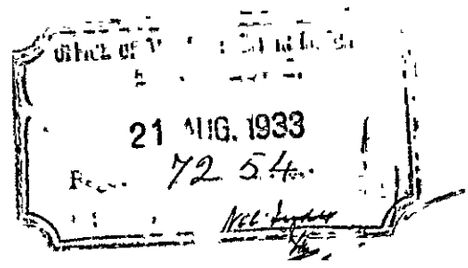
8-8-33

Secretary, Central Board of Revenue.

To

All Commissioners of Income-tax.

L66CBR—730—7.8.33—GIPS



Circular No. 11 of 1933.
R. Dis. No. 443-I. T./33.

CENTRAL BOARD OF REVENUE.

Simla, the 8th August 1933.

CIRCULAR.

Indian Income-tax Act, 1922 (XI of 1922)—Section 52—Agent signing the return on behalf of his principal—Liability to prosecution of principal—. Board's Circular R. Dis No. $\frac{21}{638\ (ii)—I.T./25}$, *dated the 3rd August 1925.*

The Government of India consider that while there is nothing improper in accepting a return under section 22 signed and verified by an authorised representative of the assessee instead of by the assessee himself, the person criminally liable under section 52 in such a case will be the person signing the verification and not the assessee. The actual assessee, if he has not signed the return and the verification thereunder, could only be made criminally liable as an abettor, or as a person doing a criminal act through an innocent agent. Income-tax Officers should, therefore, be instructed to bear in mind these facts while accepting returns of income not signed and verified by the assessee himself.

The 10th August 1933.

Secretary, Central Board of Revenue.

To

All Commissioners of Income-tax.

M69CBR—730—14-8-33—GIPS.

S.N.68.

Draft.

No. 9452 Dated: 26/9/33

A copy each of the marginally noted circulars is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

Circular No10 of 1933 / R.Dis.No.276 (i)-I.T./33, dated the 2nd August 1933, of the Central Board of Revenue.

Circular No.11 of 1933 / R.Dis.No. 443-I.T.33, dated the 8th August 1933 of the Central Board of Revenue.

15.9.33

for SECRETARY TO THE RESIDENT.
and
COMMISSIONER OF INCOME-TAX.

11.9.33

22/9/—

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

Simla, the 12th August 1933.

No. 29.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following further amendments shall be made in the Notification of the Government of India in the Finance Department No. 878-F., dated the 21st March 1922, namely :—

In paragraph (*a*) of the said Notification—

(1) From clause 18, the words "or to members of the Indian Police Forces or to Civil Officers serving in a civil capacity with a Military Force" shall be omitted.

(2) After clause 18 the following clause shall be inserted, namely :—

"18-A. *Extraordinary* pensions granted to Civil Officers (excluding family pensions granted as the result of the death of such an officer) under Chapter XXXVIII of the Civil Service Regulations or the Army Regulations, India, as the case may be in respect of wounds or injuries received in the performance of their duties."

(3) From clause 19 the words "or to Civil Officers serving in a civil capacity with a Military Force" shall be omitted.

J. B. VACHHA,
Joint Secy. to the Govt. of India.

C. No. 29|329-I.T.|33.

Copy forwarded to all local Governments and Administrations.

Copy also forwarded to the High Commissioner for India ; the several Departments of the Government of India ; the Financial Commissioner, Railways ; the Financial Advisers, Military Finance and Posts and Telegraphs ; the Military and Private Secretaries to His Excellency the Viceroy ; the Auditor General ; the Controller of Civil Accounts ; the Controller of Railway Accounts ; the Controller and the Deputy Controllers of the Currency ; the Mint and Assay Masters ; and the Master, Security Printing.

Copy also forwarded to all Accountants General ; the Director of Railway Audit ; and the Comptroller, Assam ; to all Railway Audit Officers under the control of the Director of Railway Audit ; to the Chief Accounts Officer, East Indian Railway, Calcutta, and the Deputy Chief Accounts Officer, East Indian Railway, Coaching, Lucknow ; the Directors of Army and Commercial Audit and all other Audit Officers.

Copy also forwarded to all heads of departments subordinate to the Central Board of Revenue.

Copy also forwarded to all Chambers of Commerce.

By order, etc.,

18. 8. 33
Asstt. Secy. to the Govt. of India.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
22 AUG. 1933
Regd. No. 7266
No.

H68CBR—3,720—16-8-33—GIPS

S. N. 70

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

Simla, the 19th August 1933.

No. 30.—In exercise of the power conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following amendment shall be made in the Notification of the Government of India in the Finance Department (Central Revenues) No. 15 (Income-tax), dated the 8th April 1933, namely :—

In the said Notification, for the words and figures " income-tax chargeable under the head ' Salaries ' for the year 1933-34 in respect of the income of the year 1932-33 ", the words and figures " income-tax and super-tax chargeable for the year 1933-34 in respect of the income of the year 1932-33 chargeable under the head ' Salaries ' " shall be substituted.

J. B. VACHHA,
Joint Secy. to the Govt. of India.

R. Dis. No. 30|635-I.T.|33.

Copy forwarded to all local Governments and Administrations.

Copy also forwarded to the High Commissioner for India ; the several Departments of the Government of India ; the Financial Commissioner, Railways ; the Financial Advisers, Military Finance and Posts and Telegraphs ; the Military and Private Secretaries to His Excellency the Viceroy ; the Auditor General ; the Controller of Civil Accounts ; the Controller of Railway Accounts ; the Controller and the Deputy Controllers of the Currency ; the Mint and Assay Masters ; and the Master, Security Printing.

Copy also forwarded to all Accountants General ; the Director of Railway Audit ; and the Comptroller, Assam ; to all Railway Audit Officers under the control of the Director of Railway Audit ; to the Chief Accounts Officer, East Indian Railway, Calcutta, and the Deputy Chief Accounts Officer, East Indian Railway, Coaching, Lucknow ; the Directors of Army and Commercial Audit and all other Audit Officers.

Copy also forwarded to all heads of Departments subordinate to the Central Board of Revenue.

Copy also forwarded to all Chambers of Commerce.

By order, etc.,

23. 8. 33
Asstt. Secy. to the Govt. of India.

OFFICE OF THE RESIDENT FINANCE
BANGALORE.
29 AUG. 1933
Regd. No. 7460
File No.

H71CBR—3,720—22-8-33—GIPS

C.M.71

Draft.

No. 9276 Rule 2 Dated 18/9/33

p.u.c.

A copy each of the marginally noted notifications is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

Notification No.29, dated the 12th August 1933, by the Government of India, Finance Department (Central Revenues).

Notification No.30, dated the 19th August 1933, by the Government of India, Finance Department (Central Revenues).

for SECRETARY TO THE RESIDENT.
and
COMMISSIONER OF INCOME-TAX.

5-9-33

Circular No. 12 of 1933.
C. No. 385-I.-T./32.

CENTRAL BOARD OF REVENUE.

Simla, the 9th September 1933.

CIRCULAR.

Indian Income-tax Act, 1922, (XI of 1922)—Section 24-B—Indian Income-tax (Second Amendment) Act, 1933, added by—Assessment under sub-sections (2) and (3)—Consequences of (demand, appeal, etc.)

Where an assessment is made in pursuance of either of these sub-sections, the assessment should be regarded as one made under section 23, since the legal representative of the deceased is for the purposes of the Act the assessee. All the consequences of an assessment under section 23 will therefore follow: *e.g.*, a notice of demand can be issued to the legal representative under section 29, and an appeal can be filed by him under section 30 or other relief sought by him in the circumstances and to the extent that similar relief could have been sought by the assessee had he been alive.

15-9-33.
Secretary, Central Board of Revenue.

To

All Commissioners of Income-tax.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
20 SEPT. 1933
Regd. No. 8174
Cir. No. 2115

M88CBR—730—15-9-33—GIPS

(Spare-copies below)

F.N.73.

Draft.

No. 9920 Dated 17/X/1933.
Encl: one

A copy of the marginally noted circular is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

Circular No.12 of 1933 / C.No.385-I.T/32, dated the 9th September 1933 of the Central Board of Revenue.

J.N.74

CENTRAL BOARD OF REVENUE.

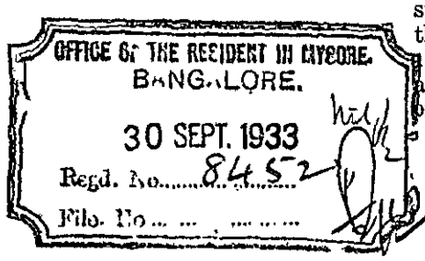
NOTIFICATION.

INCOME-TAX.

Simla, the 23rd September 1933.

No. 36.—In exercise of the powers conferred by section 59 of the Indian Income-tax Act, 1922 (XI of 1922), the Central Board of Revenue directs that the following further amendment having been previously published as required by sub-section (*4*) of the said section, shall be made in the Indian Income-tax Rules, 1922, namely :—

In Note *5* (*b*) of the Notes appended to the statement of total income in rule 19 of the said Rules for the words " in such form " the words " on the mercantile accountancy or book profits system but on a cash basis " shall be substituted.



RAM NATH,
Secy., Central Board of Revenue.

D. Dis. No. 36|533-I.T.|33.

Copy forwarded to all Commissioners of Income-tax and all Chambers of Commerce.

By order, etc.,

M. C. KHANNA,
for *Secy., Central Board of Revenue.*

H101CBR—1,030—26-9-33—CIPS

S.N.75.

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

Simla, the 23rd September 1933.

No. 37.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following further amendment shall be made in the Notification of the Government of India in the Finance Department No. 878-F., dated the 21st March 1922, namely :—

In paragraph (*a*) of the said notification, clauses (11), (12), (12-A), (13), (13-A), (13-B) and (13-C) shall be omitted.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
6 OCT 1933
Regd. No. 8612
File. No.

A. H. LLOYD,
Joint Secy. to the Govt. of India.

C. No. 37|563-I.T.|32.

Copy forwarded to all Commissioners of Income-tax, Chambers of Commerce, Railway, Army and Industries and Labour Departments.

By order, etc.,

30. 9. 33
Asstt. Secy. to the Govt. of India.

H100CBR—1,120—29-9-33—GIPS

S.N.76

Oct 7

FINANCE DEPARTMENT (CENTRAL REVENUES)

11/9/1933

NOTIFICATION

INCOME-TAX.

Simla, the 23rd September 1933.

No. 38.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the Notification of the Government of India in the Finance Department No. 46-S., dated the 23rd June 1922 and the Notification of the Government of India in the Finance Department (Central Revenues), No. 60 (Income-tax), dated the 5th January 1925 shall be cancelled.

A. H. LLOYD,
Joint Secy. to the Govt. of India.

C. No. 38|563-i-I.T.|32.

Copy forwarded to all Commissioners of Income-tax, Chambers of Commerce and the Army Department.

By order, etc.,

30. 9. 33
Asstt. Secy. to the Govt. of India.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
6 OCT 1933
Regd. No. 8613
File. No.

H99CBR—1,055—29-9-33—GIPS

S.N. 37

Draft.

No. 10284 Dated 31.10.33
Genl. 6.

A copy each of the marginally noted papers, is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

26/X/33

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

19/X/33

Proc I. III

Notification Nos. 36, 37 and 38 dated the 23rd September 1933 of the Central Board of Revenue.

I think we had better carry out the corrections in our copy.

26/X

Ty. Gs. 27/10/33

31/X/33

CIRCULAR NO. 13 OF 1933.
R. DIS. NO. 552-I. T./33.

CENTRAL BOARD OF REVENUE.

Simla, the 23rd September 1933.

Circular.

Appellate Orders—Copies—Free supply of, to Assessees.

The Indian Merchants' Chamber, Bombay, recently represented to the Board that copies of appellate orders should, like copies of assessment orders, be supplied free of cost to assessees. The Board has ascertained that copies are already supplied free in some Provinces. It is desirable that the practice followed in all the Provinces should be uniform. The Board, therefore, directs that a copy of the appellate order should be supplied to the assessee ~~free of cost as soon as orders are passed without waiting for an application~~. If carbon paper is used, this should not involve any extra expense except the negligible cost of stationery. Additional copies should be charged for.

vide circular No. 14/33, para 2

2. Copies of appellate orders issued to assessees for their private use are free of court fee under Government of India Notification No. 4560, dated the 10th September 1889 (unless that has been cancelled by the local Government); but if they are presented with appeals or review applications as exhibits, they cease to enjoy this exemption and must be stamped with the necessary court fee stamps. Copies supplied for the private use of assessees should not be "certified as true copies", since that would render them liable to stamp duty under Article 24, Schedule I to the Indian Stamp Act.

4. 10. 33
Secretary, Central Board of Revenue.

To

All Commissioners of Income-Tax.

M104CBR—750—4-10-33—GIPS

S.N.79

Draft.

No. 10282 Dated 31/10/33
Rec. 2

p.u.c

Circular No.13 of 1933 //R.Dis.No.552-I.T./33, dated the 23rd September 1933, ~~xxxxxxxx~~ of the Central Board of Revenue.

A copy of the marginally noted paper is forwarded to the Collector and Assistant Commissioner of Income-tax Civil and Military Station, Bangalore.

2/11/33

for SECRETARY TO THE RESIDENT.

4-X-33

Tr/Gs. 27/X/33

Cde 31/10/33

F.N. 80

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

Simla, the 14th October 1933.

No. 39.—The following draft of certain further amendments to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of its powers under sub-section (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (*4*) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 1st December 1933.

Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the said Board.

Amendments.

(1) In rule 21 of the said Rules—

OFFICE OF THE RESIDENT IN MYSORE, BANGALORE. 25 OCT 1933 Regd. No. 9281. File. No.

for the words and letter " in Form D ", the words, letters and figure " in Form D ; in the case of an appeal against a refusal of an Income-tax Officer to register a firm under section 26-A, in Form D-1 " shall be substituted.

(2) After Form D, the following Form shall be inserted, namely :—

" FORM D-1.

Form of appeal against an order refusing to register a firm under section 26-A.

To

The Assistant Commissioner of

The day of 19

The petition of of post office, District sheweth as follows :—

Under section 26-A of the Indian Income-tax Act, 1922, your petitioner applied to the Income-tax Officer.....
for the registration of the firm.....
By his order dated the
a copy of which is herewith attached, the Income-tax Officer has refused to register the said firm.

Your petitioner therefore requests that the order of the Income-tax Officer may be set aside and that he may be directed to register the firm.

Signed.

Grounds of appeal.

Form of verification.

I the petitioner, named in the above petition do hereby declare that what is stated therein is true to the best of my information and belief.

Signed."

(2) After Rule 21 of the said Rules, the following rule shall be inserted, namely :—

" 21-A. An appeal under section 50-A shall be in the following form :—

Form of appeal against an order refusing to grant a refund under section 48, 48-A or 49.

To

The Assistant Commissioner of

The day of 19

The petition of of post office, District sheweth as follows :—

Your petitioner applied to the Income-tax Officer for a refund under section 48|48-A|49 of the Indian Income-tax Act, 1922, of Rs. . The Income-tax Officer has by his order dated the of which a copy is attached [rejected the application. / granted a refund of only Rs.]

Your petitioner therefore requests that the order of the Income-tax Officer may be set aside and the refund asked for may be granted.

Signed.

Grounds of appeal.

Form of verification.

I the petitioner named in the above petition do declare that what is stated therein is true to the best of my information and belief.

Signed."

(3) After Rule 42 of the said Rules the following rule shall be inserted, namely :—

" 42-A. A return shall be furnished by the person responsible for paying interest not being ' interest on securities ' in respect of amounts of interest exceeding Rs. 1,000 ".

(4) After Rule 43 of the said Rules the following rule shall be inserted, namely :—

" 43-A. The return under section 20-A shall be in the following form and shall be delivered to the Income-tax Officer in whose jurisdiction the person responsible for paying interest resides :—

Return under section 20-A of the Indian Income-tax Act, 1922, for the year 1st April 19 to 31st March 19

Name of payer.

Address of payer.

Serial No.	Name of payee.	Address of payee.	Date of payment.	Amount of interest.

I hereby certify that the above statement contains a complete list of persons to whom interest exceeding Rs. 1,000 was paid during the period 1st April 19 to 31st March 19

Signature."

RAM NATH,
Secy., Central Board of Revenue.

C. No. 39|807-I.T.|33.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

By order, etc.,

M. C. Khanna
21.10.33
for *Secy., Central Board of Revenue.*

H109CBR—390—17-10-33—GIPS

S.N. 81

DEPARTMENT. File No.

BRANCH. Serial No.

Draft

Letter / Memorandum / Telegram

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

No. 10525 Dated 13/11/1933. 19

Que: one.

To

To be issued on	Issued on
1st Reminder	
2nd Reminder	
3rd Reminder	

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

p.u.c

(Code word for telegrams.)

Notification No.39, dated the 14th October 1933 of the Central Board of Revenue.

A copy of the marginally noted notification is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

13-11-33

2 Dtes

13/11/33

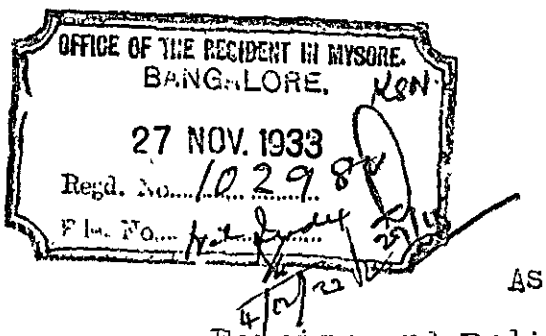
G1FC—S1—207 (CPS) DCP—(M-260)—27-4-32—60,000 Pads.

No.F.21-E/33.

A copy of the undermentioned paper is forwarded to

the Hon'ble the Resident at Hyderabad,
the Hon'ble the Resident in Mysore,
the Hon'ble the A.G.G. in Central India,
the Hon'ble the A.G.G. in Rajputana,
the Hon'ble the Political Resident in the Persian Gulf,
the Hon'ble the A.G.G. in the States of Western India,
the Hon'ble the A.G.G. Punjab States,
the Chief Commissioner, Aden,
the A.G.G. for the Gujarat States and Resident at Baroda,
the A.G.G. Madras States,
the A.G.G. for the Deccan States and Resident at Kolhapur,
the A.G.G. Eastern States,
the Resident in Kashmir,
the Resident at Gwalior,
the British Envoy at the Court of Nepal,
the Political Officer in Sikkim,
His Majesty's Consul General for Khorasan,
His Majesty's Consul General, Kashgar,
the Counsellor, British Legation, Kabul,
the Military Adviser-in-Chief, Indian States Forces,
the Counsellor, British Embassy, Iraq,

for information.



By order, etc.,

Assistant Secretary to the Government of India.

Foreign and Political Department,

New Delhi,

The, 21st November 1933.

Notification of the Government of India in the Finance Department, (Central Revenues) No.30, dated the 19th August 1933.

(With 2 spare ~~copy~~ copies).

Finance Department,
(Central Revenues).

Notification,

Income-tax.

Simla, the 19th August 1933.

No. 30. - In exercise of the power conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following amendment shall be made in the Notification of the Government of India in the Finance Department (Central Revenues) No. 15 (Income-tax), dated the 8th April 1933, namely :-

In the said Notification, for the words and figures "income-tax chargeable under the head 'Salaries' for the year 1933-34 in respect of the income of the year 1932-33", the words and figures "income-tax and super-tax chargeable for the year 1933-34 in respect of the income of the year 1932-33 chargeable under the head 'Salaries'" shall be substituted.

Sd/- J.B.Vachha,

Joint Secretary to the Government of India.

True Copy.

M.M.Banerji

Superintendent, Issue Branch,
Foreign and Political Department.

Finance Department;
(Central Revenues).

Notification:

Income-tax.

Simla, the 19th August 1933.

No. 30. - In exercise of the power conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922) the Governor General in Council is pleased to direct that the following amendment shall be made in the Notification of the Government of India in the Finance Department (Central Revenues) No. 15 (Income-tax), dated the 8th April 1933, namely :-

In the said Notification, for the words and figures "income-tax chargeable under the head 'Salaries' for the year 1933-34 in respect of the income of the year 1932-33", the words and figures "income-tax and super-tax chargeable for the year 1933-34 in respect of the income of the year 1932-33 chargeable under the head 'Salaries' " shall be substituted.

Sd/- J.B.Vachha,

Joint Secretary to the Government of India.

True Copy.

M.N.Banerji

Superintendent, Issue Branch,
Foreign and Political Department.

Finance Department,
(Central Revenues).

Notification.

Income-tax.

Simla, the 19th August 1933.

No. 30. - In exercise of the power conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following amendment shall be made in the Notification of the Government of India in the Finance Department (Central Revenues) No. 15 (Income-tax), dated the 8th April 1933, namely :-

In the said Notification, for the words and figures "income-tax chargeable under the head 'Salaries' for the year 1933-34 in respect of the income of the year 1932-33", the words and figures "income-tax and super-tax chargeable for the year 1933-34 in respect of the income of the year 1932-33 chargeable under the head 'Salaries' " shall be substituted.

Sd/- J.B.Vachha,

Joint Secretary to the Government of India.

True Copy.

M Banerji

Superintendent; Issue Branch,
Foreign and Political Department.

F.N.82

No. D. 0150-J/33.

A copy of the undermentioned papers is forwarded to

the Hon'ble the Resident at Hyderabad,
the Hon'ble the Resident in Mysore,
the Hon'ble the A.G.G. in Central India,
the Hon'ble the A.G.G. in Rajputana,
the Hon'ble the Political Resident in the Persian Gulf,
the Hon'ble the A.G.G. in the States of Western India,
the Hon'ble the A.G.G. Punjab States,
the Chief Commissioner, Aden,
the A.G.G. for the Gujarat States and Resident at Baroda,
the A.G.G. Madras States,
the A.G.G. for the Deccan States and Resident at Kolhapur,
the A.G.G. Eastern States,
the Resident in Kashmir,
the Resident at Gwalior,
the British Envoy at the Court of Nepal,
the Political Officer in Sikkim,
His Majesty's Consul General for Khorasan,
His Majesty's Consul General, Kashgar,
the Counsellor, British Legation, Kabul,
the Military Adviser-in-Chief, Indian States Forces,
the Counsellor, British Embassy, Iraq,

for information.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 NOV. 1933
Regd. No. 10299
File. No.

By order, etc.,

Assistant Secretary to the Government of India.

Foreign and Political Department,

New Delhi,

The 21st November 1933.

Notification of the Government of India in the Finance Department, (Central Revenues) No. 29, dated the 12th August 1933.

(Notification of the Government of India in the Finance Department, No. 670-F, dated the 21st March 1922.)

( )Only to (i) the Chief Commissioner, Aden.
(ii) the A.G.G. for the Deccan States and Resident at Kolhapur.
(iii) the A.G.G. Eastern States, and
(iv) the Counsellor, British Embassy, Iraq.

(With 2 spare ~~copy~~ copies).

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

Simla, the 12th August 1933.

No. 29.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following further amendments shall be made in the Notification of the Government of India in the Finance Department No. 878-F., dated the 21st March 1922, namely :—

In paragraph (*a*) of the said Notification—

(1) From clause 18, the words " or to members of the Indian Police Forces or to Civil Officers serving in a civil capacity with a Military Force " shall be omitted.

(2) After clause 18 the following clause shall be inserted, namely :—

" 18-A. *Extraordinary* pensions granted to Civil Officers (excluding family pensions granted as the result of the death of such an officer) under Chapter XXXVIII of the Civil Service Regulations or the Army Regulations, India, as the case may be in respect of wounds or injuries received in the performance of their duties."

(3) From clause 19 the words " or to Civil Officers serving in a civil capacity with a Military Force " shall be omitted.

J. B. VACHHA,
Joint Secy. to the Govt. of India.

C. No. 29|329-I.T.|33.

Copy forwarded to all local Governments and Administrations.

Copy also forwarded to the High Commissioner for India ; the several Departments of the Government of India ; the Financial Commissioner, Railways ; the Financial Advisers, Military Finance and Posts and Telegraphs ; the Military and Private Secretaries to His Excellency the Viceroy ; the Auditor General ; the Controller of Civil Accounts ; the Controller of Railway Accounts ; the Controller and the Deputy Controllers of the Currency ; the Mint and Assay Masters ; and the Master, Security Printing.

Copy also forwarded to all Accountants General ; the Director of Railway Audit ; and the Comptroller, Assam ; to all Railway Audit Officers under the control of the Director of Railway Audit ; to the Chief Accounts Officer, East Indian Railway, Calcutta, and the Deputy Chief Accounts Officer, East Indian Railway, Coaching, Lucknow ; the Directors of Army and Commercial Audit and all other Audit Officers.

Copy also forwarded to all heads of departments subordinate to the Central Board of Revenue.

Copy also forwarded to all Chambers of Commerce.

By order, etc.,

RAM NATH,
Asstt. Secy. to the Govt. of India.

H68CBR—3,720—16-8-33—GIPS

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

Simla, the 12th August 1933.

No. 29.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that the following further amendments shall be made in the Notification of the Government of India in the Finance Department No. 878-F., dated the 21st March 1922, namely :—

In paragraph (*a*) of the said Notification—

(1) From clause 18, the words " or to members of the Indian Police Forces or to Civil Officers serving in a civil capacity with a Military Force " shall be omitted.

(2) After clause 18 the following clause shall be inserted, namely :—

" 18-A. *Extraordinary* pensions granted to Civil Officers (excluding family pensions granted as the result of the death of such an officer) under Chapter XXXVIII of the Civil Service Regulations or the Army Regulations, India, as the case may be in respect of wounds or injuries received in the performance of their duties."

(3) From clause 19 the words " or to Civil Officers serving in a civil capacity with a Military Force " shall be omitted.

J. B. VACHHA,
Joint Secy. to the Govt. of India.

C. No. 29|329-I.T.|33.

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Copy also forwarded to all Accountants General ; the Director of Railway Audit ; and the Comptroller, Assam ; to all Railway Audit Officers under the control of the Director of Railway Audit ; to the Chief Accounts Officer, East Indian Railway, Calcutta, and the Deputy Chief Accounts Officer, East Indian Railway, Coaching, Lucknow ; the Directors of Army and Commercial Audit and all other Audit Officers.

Copy also forwarded to all heads of departments subordinate to the Central Board of Revenue.

Copy also forwarded to all Chambers of Commerce.

By order, etc.,

RAM NATH,
Asstt. Secy. to the Govt. of India.

H68CBR—3,720—16-8-33—GIPS

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

Simla, the 12th August 1933.

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" 18-A. *Extraordinary* pensions granted to Civil Officers (excluding family pensions granted as the result of the death of such an officer) under Chapter XXXVIII of the Civil Service Regulations or the Army Regulations, India, as the case may be in respect of wounds or injuries received in the performance of their duties."

(3) From clause 19 the words " or to Civil Officers serving in a civil capacity with a Military Force " shall be omitted.

J. B. VACHHA,
Joint Secy. to the Govt. of India.

C. No. 29|329-I.T.|33.

Copy forwarded to all local Governments and Administrations.

Copy also forwarded to the High Commissioner for India ; the several Departments of the Government of India ; the Financial Commissioner, Railways ; the Financial Advisers, Military Finance and Posts and Telegraphs ; the Military and Private Secretaries to His Excellency the Viceroy ; the Auditor General ; the Controller of Civil Accounts ; the Controller of Railway Accounts ; the Controller and the Deputy Controllers of the Currency ; the Mint and Assay Masters ; and the Master, Security Printing.

Copy also forwarded to all Accountants General ; the Director of Railway Audit ; and the Comptroller, Assam ; to all Railway Audit Officers under the control of the Director of Railway Audit ; to the Chief Accounts Officer, East Indian Railway, Calcutta, and the Deputy Chief Accounts Officer, East Indian Railway, Coaching, Lucknow ; the Directors of Army and Commercial Audit and all other Audit Officers.

Copy also forwarded to all heads of departments subordinate to the Central Board of Revenue.

Copy also forwarded to all Chambers of Commerce.

By order, etc.,

RAM NATH,
Asstt. Secy. to the Govt. of India.

H68CBR—3,720—16-8-33—GIPS

J.N 84

P 15-1

Circular No. 14 of 1933.

R.Dis.No.552-I.T/33.

CENTRAL BOARD OF REVENUE.

New Delhi. the 8th December 1933.

CIRCULAR.

Appellate Orders- Copies- Free supply of, to Assessees. Board's Circular No.13 of 1933 R.Dis.No.552-I.T/33 dated the 23rd September 1933.

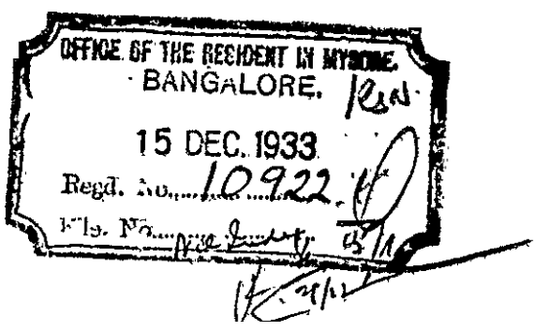
In the sixth line of the Board's Circular quoted above for the words "free of cost as soon as orders are passed without waiting for an application" substitute the words "who applies for it, free of cost."

11.12.33.

Secretary , Central Board of Revenue.

To

All Commissioners of Incometax.



M.C.9/12

S.N. 65

Draft.

No. 182 Rec. 1. Dated 6/1/1934

Circular No. 14 of 1933/3/Dis.No.552-I.T./33, dated the 8th December 1933, of the Central Board of Revenue.

A copy of the marginally noted circular is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

28/XII/33

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

27/12.33

cdg 27/1/34

S.N.26.

...RESEARCH LIBRARY
...NGALORE.
... DEC. 1933
... No. 11272

CENTRAL BOARD OF REVENUE.

NOTIFICATION.

INCOME-TAX.

New Delhi, the 9th December 1933.

No. 46.—The following draft of certain further amendments to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of its powers under sub-section (*1*) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (*4*) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 15th January 1934.

Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the said Board.

Draft Amendments.

1. After rule 8 of the said Rules the following rule shall be inserted, namely:—

"8-A. Allowances under section 11 (*2*) (*ii*) of the Act in respect of depreciation of buildings, machinery, plant or furniture shall be in accordance with the rates prescribed in the statement attached to rule 8; and in respect of apparatus, appliances or other capital assets not covered by that statement, the allowance shall be at the rate of 5 per cent. per annum on the prime cost".

2. After rule 9 of the said Rules the following rule shall be inserted namely:—

"9-A. For the purpose of obtaining an allowance for depreciation under section 11 (*2*) (*ii*) of the Act, the assessee shall furnish particulars to the Income-tax Officer in the form included in rule 9, entering in columns 1 and 4 references not only to buildings, machinery, plant or furniture but also to apparatus, appliances and other capital assets."

RAM NATH,

Secy., Central Board of Revenue.

No. 46.—C. No. 807-I. T./33.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

By order, etc.,

21-12-33.

for *Secretary, Central Board of Revenue.*

GIPD—558CBR—19-12-33—385

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
18 DEC. 1933
Regn. No. 10963/41
File. No. Secret

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

New Delhi, the 9th December 1933.

No. 47.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), hereinafter referred to as the said Act, the Governor General in Council is pleased to exempt from super-tax so much of the income of any Investment Trust Company as is derived from dividends paid by any other Company which has paid or will pay super-tax in respect of the profits out of which such dividends are paid.

2. For the purposes of this notification, an investment trust company means a company in respect of which the Governor General in Council is satisfied that:

(i) it is a company having for its principal business the acquisition and holding of investments in the stocks, shares, bonds, debentures or debenture stocks of other companies or in securities issued by public authorities,

(ii) it is not a company formed for the purpose of, or engaged in acquiring or exercising control over any other company or group of companies or enabling any other persons to acquire or exercise such control,

(iii) it is a company deemed under clause (*b*) of the Explanation to sub-section (*2*) of section 23-A, of the said Act, to be a company in which the public are substantially interested.

A. H. LLOYD,
Joint Secy. to the Govt. of India.

No. 47—C. No. 1207-I. T./25.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

By order, etc.,

Asst. Secy. to the Govt. of India.

GIPD—L544CBR—13-12-33—330.

Superseded – vide S.N. 8/F.256-36

FINANCE DEPARTMENT (CENTRAL REVENUES).

NOTIFICATION.

INCOME-TAX.

New Delhi, the 16th December 1933.

No. 48.—In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that when in any year an employee participating in a recognised provident fund has ceased to be an employee of the employer maintaining the fund and has been declared by such employer not to be eligible to receive the whole of the accumulated balance due to him, so much of his income as is assessable for that year shall be exempted from income-tax as is equivalent to so much of the accumulated balance due to him as has not been paid or is not payable to him and, if such amount exceeds the amount of his income in that year, so much of his income in the following year or years as is equal to the amount of such excess shall be exempted from income-tax in such year or years.

vide notification No. 51 dated 30.12.33.

and shall be excluded from the computation of his total income for the purposes of this Act.

vide Notification No. 51 dated 30.12.33.

shall be exempted and excluded.

OFFICE OF THE RESIDENT IN MYSORE. BANGALORE. 30 DEC. 1933 Regd. No. 11278 File. No. 3/1/33

G. S. HARDY,
Joint Secy. to the Govt. of India.

No. 48.—R. Dis. No. 894-I. T./33.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

By order, etc.

21-12-33

Assistant Secretary to the Govt. of India.

GIPD—557CBR—20-12-33—350.

J.N.89

Draft.

No. 422 Secs Dated 13/1/1934

A copy each of the marginally noted notifications is forwarded to the Collector and Assistant Commissioner of Income-tax, Civil and Military Station, Bangalore.

for SECRETARY TO THE RESIDENT
and
COMMISSIONER OF INCOME-TAX.

4-1-34

Notification No.46, dated the 9th December 1933 of the Central Board of Revenue.

Notifications Nos. 47 and 48, dated the 9th and 16th December 1933, respectively, of the Government of India Finance Department (Central Revenues)

CENTRAL BOARD OF REVENUE.

Notification.

Income-tax.

New Delhi, the 9th December 1933.

No.46. - The following draft of certain further amendments to the Indian Income-tax Rules, 1922, which the Central Board of Revenue proposes to make in exercise of its powers under sub-section (1) of section 59 of the Indian Income-tax Act, 1922 (XI of 1922), is published as required by sub-section (4) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after the 15th January 1934.

Any objection or suggestion which may be received in respect of the draft before the date specified will be considered by the said Board.

Draft Amendments.

1. After rule 8 of the said Rules the following rule shall be inserted, namely:-

"8-A. Allowances under section 11 (2) (ii) of the Act in respect of depreciation of buildings, machinery, plant or furniture shall be in accordance with the rates prescribed in the statement attached to rule 8; and in respect of apparatus, appliances or other capital assets not covered by that statement, the allowance shall be at the rate of 5 per cent. per annum on the prime cost".

2. After rule 9 of the said Rules the following rule shall be inserted namely:-

"9-A. For the purpose of obtaining an allowance for depreciation under section 11 (2)(ii) of the Act, the assessee shall furnish particulars to the Income-tax Officer in the form included in rule 9, entering in columns 1 and 4 references not only to buildings, machinery, plant or or furniture but also to apparatus, appliances and other capital assets."

RAM NATH,
Secy., Central Board of Revenue.

No.46.-C.No.807-I.T/33.

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By order, etc.,
Sd/- x x x x,
for Secy., Central Board of Rev.

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Superintendent, Resident's Office,
Bangalore. 9/

FINANCE DEPARTMENT (CENTRAL REVENUES).

Notification.

Income-tax.

New Delhi, the 9th December 1933.

No.47. - In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), hereinafter referred to as the said Act, the Governor General in Council is pleased to exempt from super-tax so much of the income of any Investment Trust Company as is derived from dividends paid by any other Company which has paid or will pay super-tax in respect of the profits out of which such dividends are paid.

2. For the purposes of this notificationan investment trust company means a company in respect of which the Governor General in Council is satisfied that:-

(i) it is a company having for its principal business the acquisition and holding of investments in the stocks, shares, bonds, debentures or debenture stocks of other companies or in securities issued by public authorities,

(ii) it is not a company formed for the purpose of, or engaged in acquiring or exercising control over any other company or group of companies or enabling any other persons to acquire or exercise such control,

(iii) it is a company deemed under clause (b) of the Explanation to Sub-section (2) of section 23-A, of the said Act, to be a company in which the public are substantially interested.

A.H. LLOYD,
Joint Secretary to the Government of India.

No.47 - C.No.1207-I.T./25.

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By order, etc.,
Sd/- Ram Nath,
Asst. Secy. to the Govt. of India

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SUPERINTENDENT, RESIDENT'S OFFICE,
Bangalore.

GS.

FINANCE DEPARTMENT (CENTRAL REVENUES).

N o t i f i c a t i o n.

Income-Tax.

New Delhi, the 16th December 1933.

No.48. - In exercise of the powers conferred by section 60 of the Indian Income-tax Act, 1922 (XI of 1922), the Governor General in Council is pleased to direct that when in any year an employee participating in a recognised provident fund has ceased to be an employee of the employer maintaining the fund and has been declared by such employer not to be eligible to receive the whole of the accumulated balance due to him, so much of his income as is assessable for that year shall be exempted from income-tax as is equivalent to so much of the accumulated balance due to him as has not been paid or is not payable to him and, if such amount exceeds the amount of his income in that year, so much of his ~~income~~ income in the following year or years as is equal to the amount of such excess shall be exempted from income-tax in such year or years.

G.S. HARDY,

Joint Secy. to the Govt. of India.

No. 43. - R.Dis.No.894-I.T./33.

Copy forwarded to all Commissioners of Income-tax and Chambers of Commerce.

By order, etc.,

Ram Nath,

Asst. Secy. to the Government of India.

" C o p y "

SUPERINTENDENT, RESIDENT'S OFFICE,
Bangalore.

GS.